

EXHIBIT 1

THE COMMISSION OF INQUIRY INTO SKAT

Orientation no. 8 - October 2019

Monday, October 28, 2019

Contact, previous briefings and access to documents

The Commission of Inquiry into SKAT must continue to encourage persons who may be in possession of relevant knowledge for the Commission's inquiry to contact the Commission. Please refer to the website [here](#).

The Commission regularly publishes briefings on the Commission's inquiry and the progress of the Commission's work, as well as brief news.

The Commission has currently published Orientation Nos 1 to 8.

The briefings and news can be seen on the website.

The public has shown considerable interest in the work of the Commission, i.a. in the form of inquiries and requests for access to documents. It follows from the Commission of Inquiry Act that the commission is not covered by the Public Access to Information Act. The Commission therefore in principle forwards requests for access to the relevant authority. In addition, the Commission may refer to the briefings, etc., already available on the Commission's website.

Interrogations concerning the Additional Terms and Conditions

After the summer holidays, the Commission of Inquiry into SKAT has continued the interrogations concerning the additional terms of reference at the Court in Frederiksberg. In August, September and October 2019, the interrogations essentially concentrated on SKAT's administration of the dividend tax area and the tax authorities' other control systems. In week 43, the commission began the interrogations concerning the tax authorities' top management bodies and top management.

The Commission has so far interviewed 64 people and a further 39 people are scheduled for questioning. Some individuals have also been summoned again because their interrogations could not be completed within the allotted time in the first instance. The scheduled interrogations will run until 27 May 2020.

The schedule for the interrogations can be seen on the Commission's website [here](#).

For the more practical implementation of the interrogations, including the public's access to attend the interrogations, please refer to the menu item "Information about the Commission of Inquiry's interrogations" under news on the Commission's website [here](#).

The progress of the material delivery

Since October 2017, the Commission of Inquiry into SKAT has continuously requested a number of authorities and private actors to provide material relevant to the Commission's investigations as described in the terms of reference of 3 July 2017 and the additional terms of reference of 9 April 2018 with the extension of 26 October 2018.

Since the spring of 2018, the Commission has been in dialogue with the authorities, organizations and private actors requested to provide material regarding the relevance assessment of the material found.

The initial handover of material from the Ministry of Taxation, the Danish Tax Agency, the Prime Minister's Office and the Ministry of Justice regarding the main terms of reference and the additional terms of reference was completed on 1 June 2019.

The Commission is in ongoing dialogue with the Ministry of Taxation and the Danish Tax Agency regarding the disclosure of additional specific documents that the investigation gives rise to, as well as statements pursuant to section 9 (1) of the Commission of Inquiry Act. 2.

The Commission is also still in dialogue with the Ministry of Foreign Affairs on the provision of material to the Additional Commission and with KMD, Deloitte, Gartner and Valcon on the provision of additional material to the Central Commission.

The Commission has clarified to the authorities and private actors who have provided material to the Commission that the Commission expects to receive all relevant material relating to the period covered by the investigation and that this also includes material prepared subsequently. It is also specified that such material must be sent to the Commission on an ongoing basis.

The Commission of Inquiry's IT tools, etc.

As described in the Commission's news of 9 August 2019, the Ministry of Justice has, following an EU tender on 5 August 2019, entered into a contract with Avian ApS for the provision of an advanced IT search tool for processing the very extensive material that the Commission receives.

The IT search tool is being implemented in the commission and is expected to be ready for operation during October 2019.

Dispatch of assistants, fees, etc.

On 21 August 2019, the Commission appointed the assistants for 16 persons who testified before the Commission. The assistants were dismissed, as the Commission assessed that there was no longer any basis for assuming that the persons in question could be considered to belong to the group of persons who, under the Commission of Inquiry Act, have the right to have an assistant appointed.

As described in the Commission's Orientation No. 7, the Commission submits a recommendation to the Minister of Justice on the determination of fees and remuneration to the assistants.

On 27 September and 11 and 18 October 2019, the Commission made a recommendation on the determination of fees, advance fees and allowances for 31 assistants.

Michael Ellehauge, Chairman

The Commission of Inquiry into SKAT, 28 October 2019